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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

No.F. 1-11(91)-TAX/GST/2019 Dated, Agartala, the 1st July, 2019.

NOTIFICATION

In exercise of the powers conferred by section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No.9 of 2017) (hereinafter referred to as "the said Act"), the State Government, on the recommendations of the Council, hereby notifies the persons registered under section 24 of the said Act read with rule 14 of the Tripura State Goods and Services Tax Rules, 2017, (hereinafter referred to as "the said rules"), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.

3. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

By Order of the Governor,

(Akinchan Sarkar, TCS Gr-I)
Joint Secretary
Government of Tripura
Finance Department

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